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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA
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UNITED STATES OF AMERICA, PLAINTIFF, vs. MARIA LARKIN, Aka: Maria Bella-Larkin, DEFENDANT.	**SECOND SUPERSEDING CRIMINAL INDICTMENT** 2:12-cr-319-JCM-GWF **VIOLATIONS:** 26 U.S.C. § 7201 Tax Evasion

THE GRAND JURY CHARGES THAT:

INTRODUCTION

At all times relevant to this Indictment:

1. Five Star Home Health Care, Inc. ("FSHHC") was a corporation doing business in Las Vegas, Nevada, which is within the District of Nevada. FSHHC was in the business of providing home health care.

2. The defendant, MARIA LARKIN, owned and operated FSHHC during the years 1996 through 2009.

INTERNAL REVENUE LAWS

3. The Internal Revenue laws require employers to withhold income tax, Social Security tax, and Medicare tax from the wages of their employees, and to pay these withheld amounts ("Trust Fund Taxes") over to the Internal Revenue Service ("IRS") on behalf of their employees. These taxes are referred to as Trust Fund Taxes because employers hold the withheld amounts in trust until paid over to the Government.

4. Every employer has at least one person with the obligation to collect, account for and pay over to the government the Trust Fund Taxes. Under the Internal Revenue Code, such persons are called responsible persons. Responsible persons are required to withhold the Trust Fund Taxes from employee wages and to pay over the Trust Fund Taxes to the IRS within a specified period of time following the payment of wages. For employers whose annual liability for Trust Fund Taxes is greater than $1,000, responsible persons are required to report quarterly, that is four times a year, the Trust Fund Taxes on an Employer's Quarterly Federal Tax Return (Form 941).

5. If a responsible person willfully fails to pay over the Trust Fund Taxes, the IRS may impose a penalty equal to the amount of the Trust Fund Taxes on each responsible person, individually. This penalty is known as the Trust Fund Recovery Penalty.

FSHHC AND EMPLOYMENT TAXES

6. At all times relevant to this Indictment, FSHHC was required to make deposits of the Trust Fund Taxes to the Internal Revenue Service on a periodic basis. In addition, FSHHC was required to file, following the end of each calendar quarter, a Form 941, setting forth the total amount of wages and other compensation subject to withholding, the total amount of income, Social Security and Medicare taxes withheld, and the total tax deposits.

7. MARIA LARKIN had the duty to collect, account for, and pay over FSHHC's Trust Fund Taxes.

8. Throughout the calendar years 2004 through 2009, FSHHC withheld Trust Fund Taxes from its employees' wages but MARIA LARKIN willfully failed to pay over the Trust Fund Taxes to the IRS.

9. On or about September 8, 2008, the IRS assessed Trust Fund Recovery Penalties against MARIA LARKIN as a responsible person who willfully failed to pay over Trust Fund Taxes for FSHHC for each quarter in 2004, 2005, 2006, and 2007. MARIA LARKIN subsequently paid the Trust Fund Recovery Penalty for the quarter ending December 31, 2004.

10. On or about March 20, 2010, MARIA LARKIN signed a Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes (Form 4180), acknowledging that she was a responsible person who willfully failed to pay over Trust Fund Taxes for FSHHC from January 2004 through December 2009.

11. On or about June 16, 2010, MARIA LARKIN signed a Proposed Assessment of Trust Fund Recovery Penalty (Form 2751) consenting to the assessment and collection of the Trust Fund Recovery Penalties for the quarters ending on June 30th, September 30th and December 31st in 2008; and for each quarter in 2009, in the aggregate amount of $541,431.

12. On or about September 13, 2010, the IRS assessed additional Trust Fund Recovery Penalties against MARIA LARKIN as a responsible person who willfully failed to pay over Trust Fund Taxes for FSHHC for the quarters ending on June 30th, September 30th and December 31st in 2008; and for each quarter in 2009, in the aggregate amount of $541,431.

13. As of the date of this superseding indictment, the outstanding Trust Fund Recovery Penalties owed by MARIA LARKIN exceed $1.6 million and MARIA LARKIN has willfully failed to pay these Trust Fund Recovery Penalties.

COUNT ONE

Tax Evasion – 26 U.S.C. § 7201

14. The allegations contained in Paragraphs 1 through 13 of the Second Superseding Indictment are realleged and incorporated herein.

15. From a date no later than in or about June 2009, through a date no earlier than in or about May 2011, in the state and federal district of Nevada,

MARIA LARKIN,

willfully attempted to evade and defeat the payment of Trust Fund Recovery Penalties due and owing by her to the United States of America, by concealing and attempting to conceal her access to personal funds and assets from the IRS through acts, including, but not limited to the following:

a. Engaging in currency transactions with financial institutions in amounts less than $10,000 to prevent financial institutions from filing currency transaction reports disclosing that she was in possession of substantial amounts of currency;

b. Purchasing a home in the name of a nominee;

c. Dealing extensively in cash, including causing checks to be drawn on a business bank account payable to certain individuals and directing those individuals to cash the checks and deliver the funds to her;

d. Changing the name of FSHHC to Five Star Healthcare, LLC;

e. Putting Five Star Healthcare, LLC in the name of a nominee; and

f. Providing false information to the IRS regarding FSHHC's ability to pay Trust Fund Taxes and her ability to pay Trust Fund Recovery Penalties.

All in violation of Title 26, United States Code, Section 7201.

DATED: this 16th day of November, 2016

A TRUE BILL:

/S/
FOREPERSON OF THE GRAND JURY

DANIEL G. BOGDEN
United States Attorney

Alexandra Michael
Assistant United States Attorney